

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

-----X  
In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*

PROMESA  
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

Debtors.<sup>1</sup>

-----X  
**CERTIFICATE OF SERVICE**

I, Rachel O'Connor, depose and say that I am employed by Prime Clerk LLC ("Prime Clerk"), the solicitation, claims and noticing agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On September 11, 2020, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by the method set forth on the Master Service List attached hereto as Exhibit A:

- Informative Motion Regarding Submission of Certified Translation [Docket No. 2186 (Case No. 17-04780); Docket No. 14213 (Case No. 17-03283)]

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

- Informative Motion Regarding Adjournment of Hearing on COFINA's Objection to the Internal Revenue Service's Proofs of Claims [ECF No. 7419] [Docket No. 715 (Case No. 17-03284); Docket No. 14223 (Case No. 17-03283)]

On September 11, 2020, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by the method set forth on the Fee Statement Notice Parties Service List attached hereto as Exhibit B:

- Thirty-Eighth Monthly Fee Statement of Ankura Consulting Group, LLC for Compensation for Services Rendered and Reimbursement of Expenses as Financial Advisors to the Commonwealth of Puerto Rico, Contract Number 2020-000040 for the Period July 14, 2020 Through July 31, 2020
- Coronavirus Relief Fund Project. Professional Services from July 14, 2020 to July 31, 2020
- AAFAF Implementation Project. Professional Services from July 14, 2020 to July 31, 2020

On September 11, 2020, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by the method set forth on the Affected Claimants Notice Parties Service List attached hereto as Exhibit C:

- Informative Motion Regarding Submission of Certified Translation [Docket No. 2186 (Case No. 17-04780); Docket No. 14213 (Case No. 17-03283)]
- Informative Motion Regarding Adjournment of Hearing on COFINA's Objection to the Internal Revenue Service's Proofs of Claims [ECF No. 7419] [Docket No. 715 (Case No. 17-03284); Docket No. 14223 (Case No. 17-03283)]

Dated: September 18, 2020

/s/ Rachel O'Connor  
Rachel O'Connor

State of New York  
County of New York

Subscribed and sworn to (or affirmed) before me on September 18, 2020, by Rachel O'Connor, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

/s/ JAMES A. MAPPLETHORPE  
Notary Public, State of New York  
No. 01MA6370846  
Qualified in New York County  
Commission Expires February 12, 2022

**Exhibit A**

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Co-Attorney for the Financial Oversight and Management Board as representative of the Debtors	A&S Legal Studio, PSC	Attn: Ricardo Burgos-Vargas 434 Avenida Hostos San Juan PR 00918	rburgos@adameslaw.com	Email
Counsel to National Public Finance Guarantee Corporation, Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, and Voya Institutional Trust Company, Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216, Abengoa S.A. and Abengoa Puerto Rico, S.E.	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Eric Pérez-Ochoa, Lourdes Arroyo Portela, Alexandra Casellas-Cabrera, Katarina Stipek Rubio, Sharlene M. Malavé-Vallines, Pedro Jimenez-Rodriguez, & Luis A. Oliver Fraticelli PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com larroyo@amgprlaw.com acasellas@amgprlaw.com loliver@amgprlaw.com kstipek@amgprlaw.com pjime@icepr.com	Email
Aguirre Offshore Gasport, LLC	Aguirre Offshore Gasport, LLC	Attn: Daniel Bustos, Chief Development Officer Excelerate Energy Limited Partnership 2445 Technology Forest Blvd., Level 6 The Woodlands TX 77381	daniel.bustos@excelerateenergy.com	Email
Co-counsel to Cobra Acquisitions LLC	Akin Gump Strauss Hauer & Feld LLP	Attn: Ira S. Dizengoff, Philip C. Dublin, Stephen M. Baldini One Bryant Park New York NY 10036	idizengoff@akingump.com pdublin@akingump.com sbaldini@akingump.com	Email
Co-counsel to Cobra Acquisitions LLC	Akin Gump Strauss Hauer & Feld LLP	Attn: Thomas P. McLish, Scott M. Heimberg, Allison S. Thornton 2001 K Street, N.W. Washington DC 20006	tmclish@akingump.com sheimberg@akingump.com athornton@akingump.com	Email
Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081/Defendant in Adv Case 19-00014 and Counsel to proposed Intervenor-Defendant Federación de Alcaldes de Puerto Rico, Inc. in Adversary Proceeding 19-00393	Aldarondo & López-Bras, P.S.C.	Attn: Ivan M. Castro Ortiz, Sheila J. Torres-Delgado, Claudio Aliff-Ortiz, Eliezer Aldarondo-Ortiz, David R. Rodríguez-Burns ALB Plaza, Suite 400 16 Rd. 199 Guaynabo PR 00969	icastro@alblegal.net storres@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com drodriguez@alblegal.net	Email
Counsel to Salvador Rovira Rodriguez, Salvador Rovira Rodriguez Attorneys at Law and Puerto Rico Legal Advocates, PSC	Alexandra Bigas Valedon	PO Box 7462 Ponce PR 00732-7462	alexandra.bigas@gmail.com	Email
Counsel to Alianza Comunitaria Ambientalista del Sureste, Inc. (ACASE)	Alianza Comunitaria Ambientalista del Sureste, Inc.	Attn: Timmy Boyle Apartado 10140 Humacao PR 00972	acasepr@gmail.com	Email
Counsel to Cooperativa De Ahorro Y Credito Dr. Manuel Zeno Gandia, Cooperativa De Ahorro Y Credito Abraham Rosa, Cooperativa De Ahorro Y Credito De Aguada, Cooperativa De Ahorro Y Credito Vega Alta, Cooperativa De Ahorro Y Credito El Valenciano, Fidecoop, Cooperativa De Ahorro Y Credito De Rincon, Cooperativa De Ahorro Y Credito De Lares Y Region Central, Fondo de Inversión y Desarrollo Cooperativo, Inc., Cooperativa De Ahorro Y Credito De Ciales, Cooperativa De Ahorro Y Credito Juana Diaz	Almeida & Dávila, P.S.C.	Attn: Enrique M. Almeida Bernal and Zelma Dávila Carrasquillo PO Box 191757 San Juan PR 00919-1757	ealmeida@almeidadavila.com zdavila@almeidadavila.com enrique.almeida@almeidadavila.com	First Class Mail
Counsel to American Federation of State, County and Municipal Employees, Intervenor in Adversary Proceeding 17-00250 and Plaintiff in Adversary Proceeding 18-00134	American Federation of State, County and Municipal Employees	Attn: Judith Rivlin, Teague P. Paterson, & Michael L. Artz 1101 17th Street NW Suite 900 Washington DC 20011	jrivlin@afscme.org tpaterson@afscme.org martz@afscme.org	Email
Federal Agency	AmeriCorps	Attn: Kim Mansaray 1201 New York Ave., NW Washington DC 20525		First Class Mail
AmeriNational Community Services, LLC as servicer for the GDB Debt Recovery Authority	AmeriNat	Attn: Mark Fredericks, Francisco De Armas Ponce de Leon Ave. #1519 Firstbank Bldg., Suite 1406 San Juan PR 00908	mfredericks@amerinatl.com fdearmas@ciacpr.com	Email
Counsel to Levy Echeandia Trust, Inmobiliaria Levy, Inc., Francisco Levy Hijo, Inc., Ricardo Levy Echeandia and Lourdes Arce Rivera, and Laura Levy	Andrés L. Córdova	PO Box 195355 San Juan PR 00919-533	acordova@juris.inter.edu	Email
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Counsel to Sidley Austin LLP	Andrew Jimenez LLC	Attn: Andrew Jiménez-Cancel, Esq. PO Box 9023654 San Juan PR 00902-3654	ajimenez@ajlawoffices.com	Email
Antilles Power Depot, Inc.	Antilles Power Depot, Inc.	Attn: Raymond Texidor PO Box 810190 Carolina PR 00981-0190		First Class Mail
Counsel to Sistema de Retiro de la Universidad de Puerto Rico, Marathon Asset Management, LP, Solus Alternative Asset Management LP, Sola Ltd, Ultra Master Ltd, Ultra NB LLC, Solus Opportunities Fund 5 LP, AES Puerto Rico, L.P., Arc American, Inc., and Duff & Phelps LLC	Antonetti Montalvo & Ramirez Coll	Attn: Kelly Rivero Alen, Jose L. Ramirez-Coll & Carolina V. Cabrera Bou PO Box 13128 San Juan PR 00908	Jramirez@amrclaw.com Kellyrivero@hotmail.com ccabrera@amrclaw.com	Email
Counsel to Antonio Fuentes González, María Y. Viguié Fernández and the conjugal partnership constituted by them	Antonio Fuentes-González	G.PO Box 7764 Ponce PR 00732-7764	antoniofuentesgonzalez@yahoo.com	Email
Counsel to Whitebox Asymmetric Partners, LP, et al., Co-Counsel to Whitebox Multi-Strategy Partners, L.P., Whitebox Asymmetric Partners, L.P., Whitebox Institutional Partners, L.P., Whitebox Term Credit Fund I L.P., Pandora Select Partners, L.P., Defendant 27k, Defendant 28k, Defendant 48k, Defendant 55H, and Defendant 56H	Arroyo & Rios Law Offices, PSC	Attn: Moraima S. Ríos Robles & Jessica A. Figueroa-Arce PMB 688 1353 Ave. Luis Vigoreaux Guaynabo PR 00966	mrrios@arroyorioslaw.com jfigueroa@arroyorioslaw.com	Email
Interested Party	Arthur Samodovitz	200 Rano Blvd. #4C-27 Vestal NY 13850	Arthursail@stny.rr.com	Email
Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	PO Box 71325 Suite 84 San Juan PR 00936	asociaciongerencialescfse@gmail.com	First Class Mail

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc.	Asociación de Profesoras y Profesores del Recinto Universitario de Mayagüez, Inc.	Apartado Postal 2227 Mayagüez PR 00681  PO Box 331709 Ponce PR 00733-1709		First Class Mail
Autonomous Municipality of Ponce, creditor and party-in-interest	Autonomous Municipality of Ponce	Attn: Xavier Carol Urb. Matienzo Cintron Calle Montellano 518 San Juan PR 00923	Marieli.Paradizo@ponce.pr.gov	First Class Mail
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Julian Fernandez 48 Carr. 165 Ste. 500 Guaynabo PR 00968-8033	xavier.carol@abertis.com	Email
Autopistas Metropolitanas de Puerto Rico, LLC	Autopistas Metropolitanas de Puerto Rico, LLC	Attn: David M. Powlen, Esq., Kevin Collins, Esq. 1000 N. West Street Suite 1500 Wilmington DE 19801	david.powlen@btlaw.com kevin.collins@btlaw.com	Email
Counsel to Roche Diagnostics Corporation	Barnes & Thornburg, LLP	Attn: James Belk-Arce & Carlos J. Grovas-Porrata PO Box 194927 San Juan PR 00919-4927	belkgrovas@gmail.com	Email
Counsel to Mitsubishi Motor Sales of Caribbean, Inc.	Belk & Grovas Law Offices	Attn: A.J. Bennazar-Zequeira, Héctor M. Mayol Kauffmann, Francisco del Castillo Orozco Edificio Union Plaza, Piso 17, Oficina 1701 Avenida Ponce de León #416 Hato Rey, San Juan PR 00918	ajb@bennazar.org bgm.csp@bennazar.org hector.mayol@bennazar.org francisco.delcastillo@bennazar.org	Email
Counsel to the Official Committee of Retired Employees of Puerto Rico & the Official Committee of Retirees	Bennazar, García & Milián, C.S.P.	Attn: José J. Sánchez Vélez, Esq. & Reggie Diaz Hernandez, Esq. Edificio Ochoa Suite 200 500 Calle de la Tanca San Juan PR 00901	j.sanchez@bdslawpr.com r.diaz@bdslawpr.com	Email
Counsels for Tradewinds Energy Barceloneta, LLC and Tradewinds Energy Vega Baja, LLC	Bermúdez Díaz & Sánchez LLP	Attn: Carlos Bobonis González, Enrique G. Figueroa-Llinás 129 De Diego Avenue San Juan PR 00911-1927	cbg@bobonislaw.com efl@bobonislaw.com	Email
Counsel to the University of Puerto Rico and, in his official capacity, Dr. Darrel Hillman, Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc., and Merrill Lynch Capital Services, Inc.	Bobonis, Bobonis & Rodriguez Poventud	Attn: Edward S. Weisfelner 7 Times Square New York NY 10036	eweisfelner@brownrudnick.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Stephen A. Best, Esq., Benjamin G. Chew, Esq. 601 Thirteenth Street NW Washington DC 20005	sbest@brownrudnick.com bc Chew@brownrudnick.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Sunni P. Beville, Esq. One Financial Center Boston MA 02111	sbeville@brownrudnick.com	Email
Counsel to Oracle America, Inc. and Oracle Caribbean, Inc.	Buchalter, A Professional Corporation	Attn: Shawn M. Christianson, Esq. & Valerie Bantner Peo, Esq. 55 Second Street, 17th Floor San Francisco CA 94105-3493	schristianson@buchalter.com vbantnerpeo@buchalter.com	Email
Counsel to Unión de Trabajadores de la Industria Eléctrica y Riego & Asociación de Profesoras & Profesores del Recinto Universitario de Mayagüez, Inc. and Hermandad de Empleados del Fondo del Seguro del Estado, Inc, et al. Plaintiff in Adversary Proceeding 18-00091	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg, Esq. Urb. Constanza 2803 Calle San Francisco Ponce PR 00717	jessica@bufete-emmanuelli.com	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporación del Fondo del Seguro del Estado, Asociación de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica (SREAAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno PO Box 10779 Ponce PR 00732	rolando@bufete-emmanuelli.com jessica@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com remmanuelli@me.com	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporación del Fondo del Seguro del Estado, Asociación de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica (SREAAE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego Inc ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno, Wendolyn Torres Rivera 472 Tito Castro Ave Edificio Marvesa, Suite 106 Ponce PR 00716	rolando@bufete-emmanuelli.com jessica@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com wendolyn@bufete-emmanuelli.com	Email
Counsel to Morovis Community Health Center, Corporación De Servicios De Salud Y Medicina De Avanzada, HPM Foundation, Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana	Bufete Rodríguez Miranda, C.S.P.	Attn: María Celeste Rodríguez Miranda PO Box 365072 San Juan PR 00936-5072	mcrm100@msn.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Adam M Langley, James E. Bailey III Crescent Center, Suite 500 6075 Poplar Avenue Memphis TN 38187	adam.langley@butlersnow.com jeb.bailey@butlersnow.com	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Christopher R. Maddux & J. Mitchell Carrington 1020 Highland Colony Parkway Suite 1400 Ridgeland MS 39157	chris.maddux@butlersnow.com mitch.carrington@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Jason W. Callen 150 3rd Avenue, South Suite 1600 Nashville TN 37201	jason.callen@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Martin Sosland, Esq. 5430 LBJ Freeway Suite 1200 Dallas TX 75240	martin.sosland@butlersnow.com Chris.Maddux@butlersnow.com Mitch.Carrington@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Stanford G. Ladner 1700 Broadway, 41st Floor New York NY 10019	stan.ladner@butlersnow.com	Email
Counsel to Whitefish Energy Holdings, LLC, Integra Design Group, PSC, Huellas Therapy, Corp. and Procesos de Informatica, Inc., Bacardi International Limited, Bacardi Corporation	C. Conde & Assoc.	Attn: Carmen D. Conde Torres, Esq. & Luisa S. Valle Castro, Esq. San Jose Street #254 Suite 5 Old San Juan PR 00901-1253	condecarmen@condelaw.com ls.valle@condelaw.com notices@condelaw.com	Email
Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Cadwalader, Wickersham & Taft, LLP	Attn: Howard R. Hawkins, Jr., Mark C. Ellenberg, Ellen M. Halstead, Thomas J. Curtin, Casey J. Servais, Nathan Bull, William J. Natbony, and Jaclyn A. Hall 200 Liberty Street New York NY 10281	howard.hawkins@cwt.com mark.ellenberg@cwt.com ellen.halstead@cwt.com thomas.curtin@cwt.com casey.servais@cwt.com NATHAN.BULL@CWT.com bill.natbony@cwt.com jaclyn.hall@cwt.com	Email
Counsel to Assured Guaranty Corp.	Cadwalader, Wickersham & Taft, LLP	Attn: Mark Ellenberg, Esq. 700 Sixth Street, NW Washington DC 20001	mark.ellenberg@cwt.com	Email
Counsel to Defendants GDB Debt Recovery Authority and its Trustees Mathew Karp, Jorge L. Padilla, and David Pauker, in their official capacities, and Inspectorate America Corporation	Cancio Covas & Santiago, LLP	Attn: Ileana M. Oliver Falero, Esq. MCS Plaza, Suite A-267 255 Ave. Ponce de León San Juan PR 00917	ioliver@ccslp.com	Email
Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority	Cancio, Nadal, Rivera & Diaz, PSC	Attn: Arturo Diaz-Angueira & Katiuska Bolanos-Lugo, Angel J. Valencia PO Box 364966 403 Muoz Rivera Avenue San Juan PR 00918-3345	Adiaz@cnrd.com Kbolanos@cnrd.com avalencia@cnrd.com	Email
Counsel to Constructora Santiago II, Corp., Tamrio Inc., Peerless Oil & Chemicals, Inc., Ferrovial Agroman, SA & TEC General Contractors, Corp. (TEC), Jimenez-Gandara Estate and Dr. Carlos Suarez Vazquez	Cardona-Jimenez Law Offices, PSC	Attn: Jose F. Cardona Jimenez PO Box 9023593 San Juan PR 00902-3593	jf@cardonalaw.com	Email
Caribbean Hospital Corporation	Caribbean Hospital Corporation	Attn: Dr. Sylvia Lourdes de la Peña PO Box 11691 San Juan PR 00922	delapena.sylvia@gmail.com	Email
Counsel to Norma Bernier Casanova, Creditor	Carla T. Rodríguez Bernier	PO Box 7743 Ponce PR 00732	carla.rodriguezbernier@yahoo.com	Email
Counsel to Cooperativa A/C Vegabajeña, Cooperativa A/C Roosevelt Roads, Quality Equipment, Inc., and Cooperativa A/C La Comeríeña	Carlos A. Quilichini Paz & Jessica M. Quilichini Ortiz	PO Box 9020895 San Juan PR 00902-0895	quilichinipazc@microjuris.com	Email
Counsel to Aida Rossy Clemente and Local Counsel to KDC Solar LLC	Carlos Alsina Batista Law Offices, PSC	Attn: Carlos C. Alsina Batista 638 Aldebaran St., #201 San Juan PR 00920		First Class Mail
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Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Carlos E. Rivera-Justiniano	C-2 C/6 Urb. Terrazas de Cupey Trujillo Alto PR 00976	lcdo.carlos.e.riverajustiniano@gmail.com	Email
Counsel to Cooperativa De Ahorro Y Crédito De Isabela	Carlos M. Vergne Law Offices	Attn: Carlos M. Vergne Vargas 24 Mariana Bracetti 2nd Floor San Juan PR 00925	carlosvergne@aol.com	Email
Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Casellas Alcover & Burgos, PSC	Attn: Heriberto Burgos Pérez, Ricardo F. Casellas-Sánchez, Diana Pérez-Seda, Mariano A. Mier Romeu PO Box 364924 San Juan PR 00936-4924	hburgos@cabprlaw.com rcasellas@cabprlaw.com dperez@cabprlaw.com mmier@cabprlaw.com	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to the Official Committee of Unsecured Creditors, Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor)	Casillas, Santiago & Torres, LLC	Attn: Juan J. Casillas Ayala, Esq., Diana M. Batlle-Barasorda, Esq., Alberto J. E. Añeses Negrón, Esq., Ericka C. Montull-Novoa, Esq., Luis Torres & Alberto J. E. Añeses-Negrón, Esq. El Caribe Office Building 53 Palmeras Street, Ste. 1601 San Juan PR 00901-2419	jcasillas@cstlawpr.com dbattle@cstlawpr.com aaneses@cstlawpr.com emontull@cstlawpr.com ltorres@cstlawpr.com AAñeses@cstlawpr.com	Email
Counsel to Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor) & Genesis Security Services, Inc.	Casillas, Santiago & Torres, LLC	Attn: Juan J. Casillas-Ayala, Esq. & Alberto J. E. Añeses-Negrón, Esq., Ericka C. Montull-Novoa, Esq. PO Box 195075 San Juan PR 00919-5075	jcasillas@cstlawpr.com aaneses@cstlawpr.com	Email
Local Counsel to the Official Committee of Unsecured Creditors for all Title III Debtors (other than COFINA)	Casillas, Santiago & Torres, LLC	Attn: Luis F. Llach-Zúñiga PO Box 195075 San Juan PR 00919-5075	lllach@cstlawpr.com	Email
United States District Court for the District of Puerto Rico	Chambers of Honorable Laura Taylor Swain	Puerto Rico Chambers Copy Daniel Patrick Moynihan United States Courthouse 500 Pearl St., Suite No. 3212 New York NY 10007-1312	SwainDPRCorresp@nysd.uscourts.gov	Email
Counsel to Pedro L. Casasnovas Balado, Olga I. Trinidad Nieves, Raúl E. Casasnovas Balado, Lolita Gendarilla de Casasnovas, Luis A Rivera Siaca, & Asociación de Empleados del Estado Libre Asociado de Puerto Rico	Charles A. Cuprill, PSC, Law Offices	Attn: Charles A. Cuprill-Hernández 356 Fortaleza Street Second Floor San Juan PR 00901	ccuprill@cuprill.com	Email
Attorneys for Proposed Amicus Curiae the Autonomous Municipality of San Juan	Charlie Hernandez Law Offices	Attn: Charlie M. Hernández 206 Tetuán Street, Suite 701 Old San Juan PR 00901-1839	charliehernandezlaw@gmail.com	Email
Counsel to Arc American, Inc.	Chiesa Shahinian & Giantomaso PC	Attn: Robert E. Nies, George A. Spadoro, Marc R. Lepelstat, Michael R. Caruso One Boland Drive West Orange NJ 07052	rnies@csglaw.com gspadoro@csglaw.com mlepelstat@csglaw.com mcaruso@csglaw.com	Email
Counsel to John Hancock Investments	Choate, Hall & Stewart, LLP	Attn: Saige Jutras Oftedal & Douglas R. Gooding Two International Place Boston MA 02110	softedal@choate.com mbarulli@choate.com jsantiago@choate.com dgooding@choate.com	Email
Counsel to Coalición de Organizaciones Anti Incineración, Inc. (COAI), Amigos del Río Guaynabo, Inc. (ARG)	Coalición de Organizaciones Anti Incineración, Inc. & Amigos del Río Guaynabo, Inc.	Attn: Myrna Conty Valle Escondido #9 Guaynabo PR 00971-8000	gmchg24@gmail.com	Email
Counsel to Integrand Assurance Company	Cobián Roig Law Offices	Attn: Eduardo J. Cobián Roig PO Box 9478 San Juan PR 00908-9478	eduardo@cobianroig.com	Email
Counsel to Service Employees International Union and United Auto Workers International Union	Cohen, Weiss and Simon, LLP	Attn: Peter D. DeChiara 330 West 42nd Street New York NY 10036-6979	pdechiara@cwsny.com	Email
Counsel to Gladys García Rubiera, et al. v. Hon. Luis G. Fortuño, et al; and Gladys García Rubiera, et al. v. Asociación de Suscripción Conjunta, et al, Civil Number K DP2001-1441	Colón Ramírez, LLC	Attn: Francisco E. Colón Ramírez 1225 Ponce de León Ave VIG Tower Ste 1503 San Juan PR 00907	fecolon@colonramirez.com	Email
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Counsel to Comité Yabucoño Pro-Calidad de Vida, Inc. (YUCAE)	Comité Yabucoño Pro-Calidad de Vida, Inc.	Attn: Lydia Díaz HC04 Box 6901 Yabucoa PR 00767-9511	ausubopr88@gmail.com	Email
Constructora Santiago II, Corp.	Constructora Santiago II, Corp.	Attn: Eng. José López PO Box 364925 San Juan PR 00936-4925	jlopez@constructorasantiago.com	Email
Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes	Córdova & Dick, LLC	Attn: Brian M. Dick Biascochea #403 Calle 12 de Octubre Urb. El Vedado San Juan PR 00918	bmd@bmdcounselors.com	Email
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Counsel to the QTCB Noteholder Group (Canyon Capital Advisors LLC, River Canyon Fund Management, LLC, Davidson Kempner Capital Management LP, OZ Management LP, OZ Management II LP) and to Davidson Kempner Distressed Opportunities Fund L.P., Davidson Kempner Distressed Opportunities International Ltd., Davidson Kempner Institutional Partners, L.P., Davidson Kempner International, Ltd., Davidson Kempner Partners, M.H. Davidson & Co., Gordel Capital Limited, Sculptor Credit Opportunities Master Fund, Ltd. (f/k/a OZ Credit Opportunities Master Fund, Ltd.), Sculptor Enhanced Master Fund, Ltd. (f/k/a OZ Enhanced Mater Fund, Ltd.), Sculptor GC Opportunities Master Fund, Ltd. (f/k/a OZ GC Opportunities Master Fund, Ltd.), Sculptor Capital LP (f/k/a OZ Management LP), Sculptor Master Fund, Ltd. (f/k/a OZ Master Fund, Ltd.), and Sculptor SC II, LP (f/k/a OZSC II L.P.), Canyon Balanced Master Fund, Ltd., Canyon Blue Credit Investment Fund L.P., Canyon Distressed Opportunity Investing Fund II, L.P., Canyon Distressed Opportunity Master Fund II, L.P., Canyon NZ-DOF Investing, L.P., Canyon Value Realization Fund, L.P., Canyon Value Realization MAC 18, Ltd., Canyon-ASP Fund, L.P., Canyon-GRF Master Fund II, L.P., Canyon-SL Value Fund, L.P., EP Canyon LTD, and the Canyon Value Realization Master Fund, L.P.	Correa Acevedo & Abesada Law Offices, PSC	Attn: Roberto Abesada-Agüet, Sergio E. Criado & Rocío Del Mar Valentín Colón Centro Internacional de Mercadeo, Torre II # 90 Carr. 165, Suite 407 Guaynabo PR 00968	ra@calopsc.com scriado@calopsc.com rvalentin@calopsc.com	Email
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Counsel to Peaje Investments LLC and Davidson Kempner Capital Management LP	Dechert, LLP	Attn: Stuart T. Steinberg & Michael S. Doluisio Cira Centre 2929 Arch Street Philadelphia PA 19104	stuart.steinberg@dechert.com michael.doluisio@dechert.com	Email
Del Valle Group, SP	Del Valle Group, SP	Attn: Humberto Reynolds, President, Del Valle Group, S.P., PO Box 2319 Toa Baja PR 00951-2319	hreynolds@delvallegroup.net	Email
Counsel to ERS Bondholders Altair Global Credit Opportunities Fund (A), LLC, Appaloosa Management, LP, Glendon Opportunities Fund, LP, Mason Capital Management, LLC, Nokota Capital Master Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX (Parallel 2), LP, Oaktree Value Opportunities Fund, LP, Ocher Rose and SV Credit, LP, Andalusian Global Designated Activity Company, Glendon Opportunities Fund, L.P., Mason Capital Management, LLC, Nokota Capital Master Fund, L.P., Oaktree Opportunities Fund IX, L.P., and Mason Capital Master Fund LP, Counsel to ERS Bondholders Andalusian Global Designated Activity Company, Mason Capital Master Fund, LP, Ocher Rose, L.L.C., SV Credit, L.P., Crown Managed Accounts for and on behalf of Crown/PW SP, LMA SPC for and on behalf of Map 98 Segregated Portfolio, Oceana Master Fund Ltd., Pentwater Merger Arbitrage Master Fund Ltd., and PWCM Master Fund Ltd. Counsel to ERS Bondholders Glendon Opportunities Fund, L.P., Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX, L.P., Oaktree Opportunities Fund IX (Parallel 2), L.P., and Oaktree Value Opportunities Fund, L.P., Counsel to ERS Bondholders Andalusian Global Designated Activity Company, Mason Capital Master Fund, LP, Ocher Rose, L.L.C., SV Credit, L.P., Crown Managed Accounts for and on behalf of Crown/PW SP; LMA SPC for and on behalf of Map 98 Segregated Portfolio, Oceana Master Fund Ltd., Pentwater Merger Arbitrage Master Fund Ltd., and PWCM Master Fund Ltd.	Delgado & Fernandez, LLC	Attn: Alfredo Fernandez Martinez PO Box 11750 Fernández Juncos Station San Juan PR 00910-1750	afernandez@delgadofernandez.com	Email
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Puerto Rico Department of Justice	Departamento de Justicia de Puerto Rico	Apartado 9020192 San Juan PR 00902-0192		First Class Mail
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Master Service List  
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Federal Agency	Department of Energy (DOE)	Attn: Rick Perry 1000 Independence Ave., SW Washington DC 20585		First Class Mail
Federal Agency	Department of Homeland Security (DHS)	Attn: Kirstjen M. Nielsen 245 Murray Lane., SW Washington DC 20528-0075		First Class Mail
Federal Agency	Department of Housing and Urban Development (HUD)	Attn: Ben Carson 451 7th Street., SW Washington DC 20410		First Class Mail
Federal Agency	Department of Human and Health Services	Attn: Alex Azar 200 Independence Ave, SW Washington DC 20201		First Class Mail
Counsel to Governor Ricardo Rosselló, Hon. Raúl Maldonado Gautier, and Hon. José Iván Marrero Rosado	Department of Justice	Attn: Wandymar Burgos Vargas, Deputy Secretary in Charge of Litigation PO Box 9020192 San Juan PR 00902-0192	wburgos@justicia.pr.gov	Email
Federal Agency	Department of the Interior (DOI)	Attn: David Bernhardt 1849 C St., NW Washington DC 20240		First Class Mail
Federal Agency	Department of Transportation (DOT)	Attn: Elaine L. Chao 1200 New Jersey Ave., SE Washington DC 20590		First Class Mail
Federal Agency	Department of Veterans Affairs (VA)	Attn: Robert Wilkie 810 Vermont Ave., NW Washington DC 20420		First Class Mail
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Counsel to Voz Activa, Inc.	Diaz Soto Law Office	Attn: Ricardo L. Díaz Soto PO Box 2000 Caguas PR 00726-2000	diazsotolaw@gmail.com	Email
Counsel to Luis R. Santini Gaudier, Cooperativa de Ahorro y Crédito Abraham Rosa, Cooperativa de Ahorro y Crédito de Ciales, Cooperativa de Ahorro y Crédito de Rincón, Cooperativa de Ahorro y Crédito Vega Alta, Cooperativa de Ahorro y Crédito Dr. Manuel Zeno Gandía, and Cooperativa de Ahorro y Crédito de Juana Díaz	Diego Corral González	1454 Fernández Juncos Avenue San Juan PR 00909	corraldieg@gmail.com	Email
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Counsel to El Puente de Williamsburg, Inc.-Enlace Latino de Acción Climática (ELAC)	El Puente de Williamsburg, Inc.-Enlace Latino de Acción Climática	Attn: David Ortiz 800 Ave. RH Todd Suite 318 (Piso 3), Comercial 18, Pda. 18 Santurce PR 00907	dortiz@elpuente.us	Email
Counsel to Bella International, LLC, Bella Retail Group, LLC, International Automotive Distributors Group, LLC, Bella Export Corporation, Jeronimo Esteve Abril and Carlos Lopez-Lay	Elián N. Escalante De Jesús, Esq.	PMB 401 PO Box 7891 Guaynabo PR 00970	elian.escalante@gmail.com	Email
Federal Agency	Environmental Protection Agency (EPA)	Attn: Mark Gallagher 1200 Pennsylvania Ave., NW Washington DC 20460	mark.gallagher@usdoj.gov	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to The Financial Oversight and Management Board for Puerto Rico and local Counsel to Brown Rudnick LLP, the Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee, Local Counsel to the Special Claims Committee of the Financial Oversight and Management Board, acting by and through its Member.	Estrella, LLC	Attn: Alberto Estrella, Kenneth C. Suria, Francisco A. Ojeda-Diez P. O. Box 9023596 San Juan PR 00902-3596	agestrella@estrellallc.com kcsuria@estrellallc.com fojeda@estrellallc.com	Email
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Counsel to Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216	Faegre Baker Daniels, LLP	Attn: Robert L. Schnell & Michael B. Fisco 2200 Wells Fargo Center 90 S. 7th Street Minneapolis MN 55402	robert.schnell@faegrebd.com pjime@icepr.com	Email
Federación de Maestros de Puerto Rico	Federación de Maestros de Puerto Rico	Urbanización El Caribe No. 1572 Ponce de León Avenue San Juan PR 00927	legal.fmpr@gmail.com	Email
Federal Agency	Federal Communications Commission (FCC)	Attn: Ajit Pai 445 12th St., SW Washington DC 20554		First Class Mail
Federal Agency	Federal Emergency Management Agency (FEMA)	Attn: Bob Fenton 500 C St., SW Washington DC 20472		First Class Mail
Counsel to Asociacion de Salud Primaria de Puerto Rico, et al., Plaintiff in Adversary Proceeding 17-00227	Feldesman Tucker Leifer Fidell, LLP	Attn: James L. Feldesman 1129 20th Street, NW Fourth Floor Washington DC 20036	jfeldesman@FTLF.com	Email
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Counsel to Angely M. Aponte-Pagán and other Plaintiffs in the Civil Case No. CC-2016-1153 & Javier Andino-Gaudín and other Plaintiffs in the Civil Case No. K AC2002-5558	Francisco González Law Office	Attn: Francisco R. González-Colón 1519 Ponce De León Ave. First Federal Bldg. Suite 805 San Juan PR 00909	bufetefrgonzalez@gmail.com	Email
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Counsel to an ad hoc group of certain holders of Government Facilities Revenue Bonds, Government Facilities Revenue Refunding Bonds (PBA Funds), Black Rock Financial Management, Inc., Deutsche Bank Securities, Inc., First Pacific Advisors, LLC, JNL Multi-Manager Alternative Fund, a Series of JNL Services Trust, Pelican Fund, LP, Silver Point Capital Fund, L.P., and Silver Point Capital Offshore Master Fund, L.P., and co-counsel for Candlewood Constellation SPC Ltd., Acting for and on behalf of Candlewood Puerto Rico SP, Emso Asset Management Ltd. Mason Capital Master Fund, L.P. and VR Advisory Services Ltd. in Adversary Proceeding 19-00291 and co-counsel to Defendant FPA Crescent Fund in Adversary Proceeding 19-00292 and co-counsel to Defendants Fir Tree Capital Opportunity Master Fund III, LP; Fir Tree Capital Opportunity Master Fund, LP; Fir Tree Value Master Fund, LP; FPA Global Opportunity Fund, a Series of FPA Hawkeye Fund, LLC; FPA Hawkeye Fund, a Series of FPA Hawkeye Fund, LLC, FPA Select Fund, L.P.; FPA Value Partners Fund, a Series of FPA Hawkeye Fund, LLC; FT COF (E) Holdings, LLC; FT SOF IV Holdings, LLC; Global Flexible Fund, a sub-fund of Nedgroup Investment Funds PLC; Lannan Foundation; Litman Gregory Masters Alternative Strategies Fund, a series of Litman Gregory Funds Trust; Ulysses Offshore Fund, Ltd.; Ulysses Partners, LP; and VR Global Partners, LP in Adversary Proceeding 19-00295	G. Carlo-Altieri Law Offices, LLC	Attn: Gerardo A. Carlo, Kendra Loomis 254 San Jose St., Third Floor San Juan PR 00901	gacarlo@carlo-altierilaw.com loomislegal@gmail.com gaclegal@gmail.com	Email
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Counsel to José Ramón Rivera Rivera, Ralphie Dominicci Rivera, Ángel R. Figueroa Jaramillo and Erasto Zayas López, Plaintiffs in Adversary Proceeding 18-00047, and Cooperativa De Ahorro Y Crédito Abraham Rosa, et al., Plaintiff in Adversary Proceeding 18-00028 and Co-Counsel to Cooperativa de Ahorro y Crédito de Rincón, Cooperativa de Ahorro y Crédito Dr. Manuel Zeno Gandía and Cooperativa de Ahorro y Crédito de Juana Díaz	Guillermo Ramos Luiña	P. O. Box 22763, UPR Station San Juan PR 00931-2763	gramlui@yahoo.com	Email
Counsel to Anne Catesby Jones and Jorge Valdes Llauer, collectively the Marrero Plaintiffs	Hagens Berman Sobol Shapiro LLP	Attn: Mark T. Vazquez 455 N. Cityfront Plaza Dr., Suite 2410 Chicago IL 60611	MARKV@HBSSLAW.com	Email

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Master Service List  
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Counsel to Cooperativa De Ahorro Y Credito Abraham Rosa, Plaintiff in Adversary Proceeding 18-00028	Harry Anduze Montano	1454 Fernández Juncos Avenue San Juan PR 00909	handuze@microjuris.com	Email
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Counsel to First Transit of Puerto Rico, Inc.	Holland & Knight, LLP	Attn: John J. Monaghan, Esq., Lynne B. Xerras, Esq., & Kathleen M. St. John, Esq. 10 St. James Avenue Boston MA 02116	bos-bankruptcy@hklaw.com	Email
Honorable Rosanna López León, Plaintiff in Adv. Case No. 17-00137	Honorable Rosanna López León	El Capitolio PO Box 9023431 San Juan PR 00902-3431	mvega@senado.pr.gov	Email
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Defendant	Ing. José F. Ortiz Vázquez	Director Ejecutivo de la Autoridad de Energía Eléctrica. S Avenida Ponce de León, Parada 17 ½, Edificio NEOS Octavo Piso Santurce PR 00936-4267		First Class Mail
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Exhibit A  
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Counsel to American Federation of State, County and Municipal Employees and Federación Central de Trabajadores, U.F.C.W., Local 481, Plaintiff in Adversary Proceeding 18-00134, Counsel to SOMOS, Inc.	Rodriguez Banchs, CSP	Attn: Manuel A. Rodríguez Banchs & Rosa M. Seguí-Cordero PO Box 368006 San Juan PR 00936-8006	manuel@rodriguezbanchs.com rosasegui@yahoo.com	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Asociacion de Salud Primaria de Puerto Rico, et al., Plaintiff in Adversary Proceeding 17-00227	Rodriguez Marquach Law Offices, PSC	Attn: Miguel J. Rodriguez-Marquach PO Box 16636 San Juan PR 00908-6636	mrm@rmlawpr.com	Email
Counsel to Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it	Ropes & Gray LLP	Attn: Douglas H. Hallward-Driemeier 2099 Pennsylvania Avenue, NW Washington DC 20006-6807	Douglas.Hallward-Driemeier@ropesgray.com	Email
Counsel to Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it	Ropes & Gray LLP	Attn: Keith H. Wofford, Daniel G. Egan 1211 Avenue of the Americas New York NY 10036-8704	Keith.Wofford@ropesgray.com Daniel.Egan@ropesgray.com	Email
Counsel to Fideicomiso Hernandez Castrodad	Rosendo E. Miranda López, Esq.	PO Box 192096 San Juan PR 00919-2096	r.miranda@rmirandalex.net	Email
Counsel to Gila, LLC	RPP Law, PSC	Attn: Roberto L. Prats, Esq. American Airlines Building 1509 López Landrón, Piso 10 San Juan PR 00911	rprats@rpplaw.com	Email
Counsel to United Surety & Indemnity Company	Saldaña & Saldaña Egozcue, PSC	Attn: Héctor Saldaña-Egozcue, Esq. & Carlos Lugo-Fiol, Esq. Popular Center - Suite 1420 208 Ponce de León Avenue San Juan PR 00918-1050	carlos.lugo@saldanalaw.com hector.saldana@saldanalaw.com	Email
Counsel to Morgan Stanley & Co. LLC and Morgan Stanley Smith Barney LLC	Saldaña, Carvajal & Vélez Rivé, P.S.C.	Attn: Luis N. Saldaña-Román & Ángel E. Rotger-Sabat 166 Ave. de la Constitución San Juan PR 00901	lsaldana@scvrlaw.com arotger@scvrlaw.com	Email
Counsel to Western Surety Company and Continental Casualty Company, Plaintiffs in Adversary Case No. 18-00065, and MapFre PRAICO Insurance Company	Saldaña, Carvajal & Vélez-Rivé, PSC	Attn: José A. Sánchez-Girona, Esq. 166 Avenida de la Constitución San Juan PR 00901	jsanchez@scvrlaw.com	Email
Counsel to Doral Financial Corporation	Salichs Pou & Associates, PSC	Attn: Juan C. Salichs PO Box 195553 San Juan PR 00919-5533	jsalichs@splawpr.com	Email
Counsel to Asociación de Jubilados de la Judicatura de Puerto Rico, Inc.	Sanabria Bauermeister Garcia & Berio	Attn: Jose R. Dávila-Acevedo, Arturo V. Bauermeister, Jaime L. Sanabria Montanez Corporate Center – Ste. 202 33 Calle Resolución San Juan PR 00920-2744	avb@sbgbaw.com avb@sbgbaw.com jsanabria@sbgbaw.com jdavila@sbgbaw.com	Email
Counsel to Filsinger Energy Partners, Inc., Attorneys for Edward D. Jones & Corp. and counsel for Puerto Rico AAA Portfolio Bond Fund II, Inc. Puerto Rico AAA Portfolio Bond Fund, Inc. Puerto Rico AAA Portfolio Target Maturity Fund, Inc. Puerto Rico Fixed Income Fund, Inc. Puerto Rico Fixed Income Fund II, Inc. Puerto Rico Fixed Income Fund III, Inc. Puerto Rico Fixed Income Fund IV, Inc. Puerto Rico Fixed Income Fund V, Inc. Puerto Rico GNMA & US Government Target Maturity Fund, Inc. Puerto Rico Mortgage-Backed & US Government Securities Fund, Inc. Tax-Free Puerto Rico Target Maturity Fund, Inc. Tax-Free Puerto Rico Fund, Inc. Tax-Free Puerto Rico Fund II, Inc. Puerto Rico Investors Bond Fund I, Inc. Puerto Rico Investors Tax-Free Fund, Inc. Puerto Rico Investors Tax-Free Fund II, Inc. Puerto Rico Investors Tax-Free Fund III, Inc. Puerto Rico Investors Tax-Free Fund IV, Inc. Puerto Rico Investors Tax-Free Fund V, Inc. Puerto Rico Investors Tax-Free Fund VI, Inc. UBS IRA Select Growth & Income in Adversary Proceeding 19-00367	Sanchez Pirillo LLC	Attn: Gustavo Viviani-Meléndez, Janelle Reyes-Maisonet, José C. Sánchez-Castro, Alicia I. Lavergne-Ramírez 270 Muñoz Rivera Avenue Suite 1110 San Juan PR 00918	gviviani@sanpir.com jreyes@sanpir.com jsanchez@sanpir.com alavergne@sanpir.com	Email
Counsel to Cooperativa de Ahorro Y Credito San Jose and Counsel to Cooperativa de Ahorro Y Credito de Barranquitas	Santi Law Office	Attn: Jose Angel Santini Bonilla PO Box 552 Aibonito PR 00705	santilawoffice@yahoo.com	Email
Counsel to NeoMed Center, Inc. and Concilio de Salud Integral de Loiza, Inc.	Sarlaw LLC	Attn: Sergio A. Ramirez De Arellano Banco Popular Center, Suite 1022 209 Muñoz Rivera Avenue San Juan PR 00918-1009	sramirez@sarlaw.com	Email
Counsel to Duff & Phelps LLC	Schulte Roth & Zabel LLC	Attn: Michael L. Cook 919 Third Avenue New York NY 10022	michael.cook@srz.com	Email
Scotiabank de Puerto Rico	Scotiabank de Puerto Rico	GA 20 Calle Paseo del Parque Garden Hills Sur Guaynabo PR 00969	Roy.purcell@scotiabank.com	Email
Scotiabank de Puerto Rico	Scotiabank de Puerto Rico	Scotiabank Plaza 290 Jesus T. Pinero Avenue, 8th Floor San Juan PR 00918	Rgf@mcvpr.com Roy.purcell@scotiabank.com	Email
Securities and Exchange Commission - Headquarters	Securities & Exchange Commission	Attn: Secretary of the Treasury 100 F Street, NE Washington DC 20549	secbankruptcy@sec.gov NYROBankruptcy@sec.gov	Email
Securities and Exchange Commission - Regional Office	Securities & Exchange Commission – NY Office	Attn: Bankruptcy Department Brookfield Place 200 Vesey Street, Suite 400 New York NY 10281-1022	bankruptcynoticeschr@sec.gov	Email
Counsel to National Public Finance Guarantee Corporation	Seda & Perez Ochoa, PSC	Attn: Eric Perez Ochoa PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to The Bank of New York Mellon, as trustee, Total Petroleum Puerto Rico Corp., Siemens Transportation Partnership Puerto Rico, S.E., and Siemens Corporation	Sepulvado & Maldonado, & Couret	Attn: Elaine Maldonado Matias, Aníbal J. Núñez González, Aurivette Deliz Delgado, & Albéniz Couret Fuentes 304 Ponce de Leon Avenue Suite 990 San Juan PR 00918-2029	anunez@smlawpr.com emaldonado@smlawpr.com acouret@smlawpr.com adeliz@smlawpr.com jsantos@smlawpr.com	First Class Mail
Counsel to Siemens Transportation Partnership Puerto Rico, S.E.	Sepulvado Maldonado & Couret	Attn: Lady E. Cumpiano, Esq, Albéniz Couret Fuentes 304 Ponce de Leon Ave. Ste 990 San Juan PR 00918	lcumpiano@yahoo.com acouret@smlawpr.com jsantos@smlawpr.com	Email
Counsel to EcoEléctrica, L.P.	Shearman & Sterling LLP	Attn: Fredric Sosnick 599 Lexington Avenue New York NY 10022	FSosnick@Shearman.com	Email
Counsel to Anne Catesby Jones and Jorge Valdes Llauger, collectively the Marrero Plaintiffs	Shindler, Anderson, Goplerud & Weese, P.C.	Attn: J. Barton Goplerud, Andrew Howie 5015 Grand Ridge Drive, Suite 100 West Des Moines IA 50265-5749	goplerud@sagwlaw.com howie@sagwlaw.com	Email
Attorneys for AES Puerto Rico, L.P.	Sidley Austin LLP	Attn: Bojan Guzina, Blair M. Warner One South Dearborn Street Chicago IL 60603	bguzina@sidley.com blair.warner@sidley.com	Email
Counsel to Sierra Club Puerto Rico, Inc. (Sierra Club PR)	Sierra Club Puerto Rico, Inc.	Attn: José Menéndez 1016 Avenida Ponce de León Río Piedras PR 00925	jmenen6666@gmail.com	Email
Counsel to J.P. Morgan Securities, LLC	Simpson Thacher & Bartlett LLP	Attn: Jonathan K. Youngwood & David Elbaum 425 Lexington Avenue New York NY 10017	jyoungwood@stblaw.com david.elbaum@stblaw.com	Email
Counsel to Sola Ltd, Ultra Master Ltd, Ultra NB LLC and Solus Opportunities Fund 5 LP	Simpson Thacher & Bartlett LLP	Attn: Sandy Qusba, Bryce L. Friedman, Nicholas Baker 425 Lexington Avenue New York NY 10017-3954	squsba@stblaw.com bfriedman@stblaw.com nbaker@stblaw.com edward.linden@stblaw.com	First Class Mail and Email
Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica	Sistema de Retiro AEE	PO Box 13978 San Juan PR 00908-3978	MARIAE.HERNANDEZ@prepa.com carmen.herrero@prepa.com	Email
Counsel to Vitol Inc. and Vitol S.A.	Skadden, Arps, Slate, Meagher & Flom LLP	Attn: Mark A. McDermott, Christine A. Okike, & Bram A. Strochlic One Manhattan West New York NY 10001	mark.mcdermott@skadden.com Christine.Okike@skadden.com Bram.Strochlic@skadden.com	Email
Counsel to UBS Trust Company of Puerto Rico	Skadden, Arps, Slate, Meagher & Flom LLP	Attn: Paul J. Lockwood, Esq One Rodney Square 920 N. King St. Wilmington DE 19801	Paul.lockwood@skadden.com	Email
Federal Agency	Small Business Administration (SBA)	Attn: Linda McMahon 409 3rd St., SW Washington DC 20416		First Class Mail
HTA Creditor	Stanley J. Teich	14 South Main Street New City NY 10956	stansoffice@aol.com	Email
Counsel to Autonomous Municipality of Ponce	Stradling Yocca Carlson & Rauth, PC	Attn: Paul R. Glassman 100 Wilshire Boulevard Santa Monica CA 90401	pglassman@scyrc.com	First Class Mail and Email
Counsel to American Federation of State, County and Municipal Employees, Plaintiff in Adversary Proceedings 17-00242 & 17-00243, and Intervener in Adversary Proceeding 17-00250	Stroock & Stroock & Lavan LLP	Attn: Curt C. Mechling & Sherry J. Millman 180 Maiden Lane New York NY 10038	cmechling@stroock.com smillman@stroock.com	Email
Counsel to the Ad Hoc Group of Noteholders of FGIC-Insured Notes and American Federation of Teachers, AFL-CIO	Stroock & Stroock & Lavan, LLP	Attn: Curtis C. Mechling, Sherry Millman, Kristopher M. Hansen, Jonathan D. Canfield 180 Maiden Lane New York NY 10038-4982	cmechling@stroock.com smillman@stroock.com khansen@stroock.com jcanfield@stroock.com	Email
Counsel to Tamrio, Inc.	Tamrio, Inc.	Attn: Eng.. Claudio Torres Serrano PO Box 455 Mayaguez PR 00681	jlopez@constructorasantiago.com	Email
TEC General Contractors, Corp.	TEC General Contractors, Corp	Attn: Eng. Saul Toledo Mejias Ave. Miramar, Bldg. 5, Suite 801 Paseo Caribe San Juan PR 00901	Saultoledo22@yahoo.com	Email
Members of Creditor's Committee	The American Federation of Teachers (AFT)	Attn: Mark Richard 555 New Jersey Ave., NW 11th Floor Washington DC 20001		First Class Mail
Creditor and Party-in-Interest	The Bank of Nova Scotia	Attn: Luis Pablo Bautista 40 King St. W. Toronto ON M5H1H1 Canada	luis.bautista@scotiabank.com	Email

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Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Cantor-Katz Collateral Monitor LLC	The Collateral Monitor	Attn: Matthew Cantor 235 West 71st Street, Unit 3 New York NY 10023	Mcantor4@mac.com	Email
Cantor-Katz Collateral Monitor LLC	The Collateral Monitor	Attn: Richard Katz 1915 Vallejo Street San Francisco CA 94123	rich.katz@torquepointllc.com	Email
Counsel to BEC Co, Inc. d/b/a Empacadora Hill Brothers	The Financial Attorneys, P.S.C.	Attn: Rafael Ferreira Cintron, Esq. PMB 274 405 Esmeralda Avenue Suite 2 Guaynabo PR 00969	rfc@thefinancialattorneys.com	Email
Counsel to Vitol S.A., Defendant in Adversary Proceeding 17-00221	The Law Offices of Andres W. Lopez, P.S.C.	Attn: Andres W. Lopez 902 Fernandez Juncos Ave San Juan PR 00907	andres@awllaw.com	First Class Mail and Email
Counsel to Oppenheimer Funds, Franklin Funds, First Puerto Rico Family of Funds, the Ad Hoc Group of PREPA Bondholders, and Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it, and Invesco/Oppenheimer Funds	Toro, Colon, Mullet, Rivera & Sifre, P.S.C.	Attn: Manuel Fernandez-Bared, Linette Figuerosa-Torres, Nadya Pérez-Román, Jane Patricia Van Kirk PO Box 195383 San Juan PR 00919-5383	Mfb@tcmrslaw.com Lft@tcmrslaw.com nperez@tcmrslaw.com jvankirk@tcmrslaw.com	Email
TransCore Atlantic, Inc.	TransCore Atlantic, Inc.	Attn: President or General Counsel 150 4th Ave North, Suite 1200 Nashville TN 37219	Paula.Flowers@TransCore.com	Email
Counsel to the United States	U.S. Department of Justice, Civil Division	Attn: Jean Lin, Laura Hunt, and Rebecca M. Curti-Kohart Federal Programs Branch 20 Massachusetts Ave., N.W. Washington DC 20530	Jean.lin@usdoj.gov rebecca.curti-kohart@usdoj.gov	Email
Counsel to the United States	U.S. Department of Justice, Civil Division	Attn: Thomas G. Ward 950 Pennsylvania Ave., NW Rm 3131 Washington DC 20530	Thomas.g.ward@usdoj.gov	First Class Mail
Counsel for Luis J. Costas-Russell	Ubarri & Roman Law Office	Attn: David W. Roman PO Box 79564 Carolina PR 00984-9564	doman@ubarri-romanlaw.com	First Class Mail
Unión de Empleados de la Corporación del Fondo del Seguro del Estado	Unión de Empleados de la Corporación del Fondo del Seguro del Estado	Calle Encina 1550 Caparra Heights San Juan PR 00920	unionecefse@yahoo.com	Email
Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Calle Pomarrosa G10, Valle Arriba Heights, Carolina PR 00983	migade19@hotmail.com jaimeenriquecruzalvarez@gmail.com	Email
Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	PO Box 70344, CMM33 San Juan PR 00936-8344		First Class Mail
Members of Creditor's Committee	Unitech Engineering	Attn: Ramón Ortiz Carro Urb Sabanera 40 Camino de la Cascada Cidra PR 00739		First Class Mail
Counsel to the Government of the United States of America	United States Attorney for the Southern District of New York	Attn: Christopher Connolly 86 Chambers Street New York NY 10007	christopher.connolly@usdoj.gov	Email
Counsel to the Environmental Protection Agency	United States Department of Justice	Attn: Héctor Vélez Cruz, Associate Regional Counsel Office of Regional Counsel, U.S. EPA Region 2 City View Plaza II, Suite 7000, #48 RD. 165 km 1.2 Guaynabo PR 00968-8069	velez.hestor@epa.gov	Email
Counsel to the Environmental Protection Agency	United States Department of Justice	Attn: Mark A. Gallagher Environment and Natural Resources Division, Environmental Enforcement Section PO Box 7611 Washington DC 20044-7611	mark.gallagher@usdoj.gov	Email
Counsel to Universal Insurance Company, Eastern American Insurance Agency, and Universal Group, Inc.	Universal Insurance Company	Attn: Roberto Del Toro Morales P.O. Box 11155 San Juan PR 00922-1155	rtoro@universalpr.com	Email
Federal Agency	US Army Corps of Engineers	Attn: Todd T. Semonite 441 G St., NW Washington DC 20548		First Class Mail
Office of the United States Attorney for the District of Puerto Rico	US Attorney for the District of Puerto Rico	Attn: Rosa E. Rodriguez-Velez, U.S. Attorney Torre Chardón, Suite 1201 350 Carlos Chardón Street San Juan PR 00918		First Class Mail
Federal Agency	US Department of Agriculture	Attn: Sonny Perdue 1400 Independence Ave., SW Washington DC 20250		First Class Mail

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Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Federal Agency	US Department of Commerce	Attn: Wilbur Ross 1401 Constitution Ave., NW Washington DC 20230		First Class Mail
Federal Agency	US Department of Education (ED)	Attn: Betsy DeVos 400 Maryland Ave., SW Washington DC 20202		First Class Mail
Federal Agency	US Department of Health and Services	Attn: Amanda Barlow 330 C St., SW Washington DC 20201		First Class Mail
Counsel to the United States of America on behalf of its agencies the Internal Revenue Service and the Alcohol and Tobacco Tax and Trade Bureau	US Department of Justice	Attn: Ward W. Benson, Trial Attorney, Tax Division Post Office Box 227 Ben Franklin Station Washington D.C. 20044	wardlow.w.benson@usdoj.gov	Email
Federal Agency	US Department of Justice (DOJ)	Attn: William Barr 950 Pennsylvania Ave., NW Washington DC 20530		First Class Mail
Federal Agency	US Department of Labor (DOL)	Attn: Alexander R. Acosta Office of the Solicitor, N-2700 Frances Perkins Building, 200 Constitution Ave Washington DC 20210		First Class Mail
Office of the United States Trustee for the District of Puerto Rico - Region 21	US Trustee for the District of Puerto Rico	Attn: Monsita Lecaroz Arribas, Maria D. Giannirakis, & Nancy J. Gargula Edificio Ochoa 500 Tanca Street Suite 301 San Juan PR 00901-1922	USTP.Region21@usdoj.gov	Email
Counsel to Cooperativa de Seguros Múltiples de Puerto Rico	Valdes Ortiz Law Offices, PA	Attn: Hector E. Valdes Ortiz 8461 Lake Worth Rd. Suite 420 Lake Worth FL 33467	hvaldes@v-olaw.com	Email
Counsel to creditors Carlos Pérez Molina, Ana Figueroa Colón and their Legal Partnership of Acquisitions	Valenzuela-Alvarado, LLC	Attn: José Enrico Valenzuela-Alvarado MCS Plaza, 255 Ponce de León Avenue Suite 825, Hato Rey San Juan PR 00917-1942	jeva@valenzuelalaw.net jose.enrico.valenzuela1@gmail.com	Email
Attorney for Maria C. Figueroa Torres	Vanessa Hernández Rodríguez	Attn: Vanessa Hernández Rodríguez Street Aurora 4140, Suite 1 Ponce PR 00717-1203	hernandezrodriguez.v@gmail.com	Email
Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Veronica Ferraiuoli Hornedo	PO Box 195384 San Juan PR 00919-5384	vero@ferraiuoli.pr	Email
Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Víctor Calderón Cestero	137 Calle O Ramey Aguadilla PR 00603	victor@calderon-law.com	Email
Counsel to Learning Alliances, LLC	Vidal, Nieves & Bauzá, LLC	Attn: Roxana Cruz-Rivera, Esq. B7 Tabonuco Street, Suite 1108 Guayanabo PR 00968	rcruz@vnblegal.com	Email
Counsel to Arcos Dorados Puerto Rico LLC, Encanto Restaurants, Inc, Carnegie Learning, Inc.	Vilariño & Associates LLC	Attn: Javier Vilariño, Esq. PO Box 9022515 San Juan PR 00902-2515	jvilarino@vilarinolaw.com	Email
Counsel to Medical Card System, Inc., MCS Health Management Options, Inc., and MCS Advantage, Inc.	Viñas Law Office, LLC	Attn: Ramón L. Viñas Bueso 1225 Ave. Ponce de León Suite 1503 San Juan PR 00907-3984	ramonvinas@vinasllc.com	Email
Counsel to MCS Life Insurance Company	Viñas Law Office, LLC	Attn: Ramón L. Viñas Bueso 623 Ave. Ponce de León Suite 1202B San Juan PR 00917-4831	ramonvinas@vinasllc.com	Email
Counsel to Scotiabank De Puerto Rico	Wachtell, Lipton, Rosen & Katz	Attn: Richard G. Mason, Esq., Amy R. Wolf, Esq., Emil A. Kleinhaus, Esq., Angela K. Herring, Esq. 51 West 52nd Street New York NY 10019	Rgmason@wlrk.com Arwolf@wlrk.com Eakleinhaus@wlrk.com AKHerring@wlrk.com	Email
Counsel to National Public Finance Guarantee Corporation	Weil, Gotshal & Manges, LLP	Attn: Marcia L. Goldstein, Esq., Kelly Dibiasi, Robert Berezin, Todd Larson, Gabriel A. Morgan, Jonathan D. Polkes, & Gregory Silbert 767 Fifth Avenue New York NY 10153-0119	marcia.goldstein@weil.com kelly.dibiasi@weil.com gabriel.morgan@weil.com jonathan.polkes@weil.com gregory.silbert@weil.com robert.berezin@weil.com	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Elias Sánchez-Sifonte, Attorneys for Defendants State Insurance Fund Corporation and Jesús M. Rodríguez Rosa	Weinstein-Bacal, Miller & Vega, P.S.C.	Attn: Stuart A. Weinstein-Bacal, Peter W. Miller, & Javier A. Vega-Villalba González-Padín Building - Penthouse 154 Rafael Cordero Street, Plaza de Armas Old San Juan PR 00901	swb@wbmvlaw.com sawbacal@aol.com pwm@wbmvlaw.com prwolverine@gmail.com jv@wbmvlaw.com javier.a.vega@gmail.com	Email
Counsel to Doral Financial Corporation and UBS Family of Funds and the Puerto Rico Family of Funds, et al.	White & Case, LLP	Attn: Glenn M. Kurtz, John K. Cunningham, Brian D. Pfeiffer, Esq. & Michele J. Meises, Esq. 1221 Avenue of the Americas New York NY 10020-1095	gkurtz@whitecase.com jcunningham@whitecase.com brian.pfeiffer@whitecase.com michele.meises@whitecase.com	Email
Counsel to UBS Family of Funds and the Puerto Rico Family of Funds, et al.	White & Case, LLP	Attn: John K. Cunningham, Jason N. Zakia, Fernando de la Hoz, Cheryl Tedeschi Sloane, & Jesse Green Southeast Financial Center 200 South Biscayne Blvd Ste 4900 Miami FL 33131-2352	jzakia@whitecase.com jcunningham@whitecase.com fdelaho@whitecase.com csloane@whitecase.com jgreen@whitecase.com	Email
Counsel to Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., and and Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091	Wilbert Lopez Moreno & Asociados	Attn: Wilbert Lopez Moreno 1272 Ave. Jesus T. Pinero San Juan PR 00921	wilbert_lopez@yahoo.com	Email
Counsel to Softek, Inc. and Insight Management Group, Inc.,	William M. Vidal-Carvajal Law Office, P.S.C.	Attn: William M. Vidal-Carvajal, Esq. MCS Plaza, Ponce de Leon Avenue Suite 801 San Juan PR 00917	william.m.vidal@gmail.com	Email
Counsel to Comité Diálogo Ambiental, Inc., El Puente de Williamsburg, Inc.-Enlace Latino de Acción Climática, Comité Yabucoño Pro-Calidad de Vida, Inc. (YUCAE), Alianza Comunitaria Ambientalista del Sureste, Inc., Sierra Club Puerto Rico, Inc., Mayagüezanos por la Salud y el Ambiente, Inc., Coalición de Organizaciones Anti Incineración, Inc. and Amigos del Río Guayanabo, Inc.	William Santiago-Sastre	P.O. Box 1801 Sabana Seca PR 00952-1801	wssbankruptcy@gmail.com	Email
Interested Party	William Santiago-Sastre, Esq.	Attn: William Santiago-Sastre, Esq. USDCPR 201106 PO Box 1801 Sabana Seca PR 00952-1801	wssbankruptcy@gmail.com	Email
Counsel to the Ad Hoc Group of General Obligation Bondholders	Willkie Farr & Gallagher LLP	Attn: Mark T. Stancil 1875 K Street, N.W. Washington DC 20006-1238	mstancil@willkie.com	Email
Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc. and Merrill Lynch Capital Services, Inc.	Winston & Strawn LLP	Attn: Carrie V. Hardman 200 Park Avenue New York NY 10166	chardman@winston.com	Email
Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc. and Merrill Lynch Capital Services, Inc.	Winston & Strawn LLP	Attn: Joseph L. Motto 35 W. Wacker Drive Chicago IL 60601	jmotto@winston.com	Email
Counsel to KDC Solar, LLC	Wollmuth Maher & Deutsch LLP	Attn: James Lawlor, Esq. 200 Madison Ave Morristown NJ 07960	JLawlor@wmd-law.com	Email
Counsel to Popular, Inc., Popular Securities, LLC and Banco Popular de Puerto Rico	Young Conaway Stargatt & Taylor, LLP	Attn: James L. Patton, Robert S. Brady, Michael S. Neiburg Rodney Square 1000 North King Street Wilmington DE 19801	jpatton@ycst.com rbrady@ycst.com mneiburg@ycst.com	Email

**Exhibit B**

**Exhibit B**  
 Fee Statement Notice Parties Service List  
 Served as set forth below

NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE	COUNTRY	EMAIL	METHOD OF SERVICE
Bennazar, García & Milián, C.S.P.	Attn: A.J. Bennazar-Zequeira	Edificio Union Plaza PH-A Piso 18	Avenida Ponce de León #416	Hato Rey, San Juan	PR	00918		ajb@bennazar.org; bgm.csp@bennazar.org; hector.mayol@bennazar.org; francisco.delcastillo@bennazar.org	Overnight Mail and Email
Casillas, Santiago & Torres, LLC	Attn: Juan J. Casillas Ayala, Esq., Diana M. Batlle-Barasorda, Esq., Alberto J. E. Añeses Negrón, Esq., & Ericka C. Montull-Novoa, Esq.	El Caribe Office Building	53 Palmeras Street, Ste. 1601	San Juan	PR	00901-2419		jcillas@cstlawpr.com; dbattle@cstlawpr.com; aaneses@cstlawpr.com;	Overnight Mail and Email
Godfrey & Kahn S.C.	Attn: Brady C. Williamson; Katherine Stadler	One East Main Street	Suite 500	Madison	WI	53703-3300		bwilliam@gklaw.com; kstadler@gklaw.com	Email
Jenner & Block, LLP	Attn: Melissa Root & Catherine Steege	353 N. Clark Street		Chicago	IL	60654		mroot@jenner.com; cstege@jenner.com	Overnight Mail and Email
Jenner & Block, LLP	Attn: Robert Gordon & Richard Levin	919 Third Ave		New York	NY	10022-3908		rgordon@jenner.com; rlevin@jenner.com	Overnight Mail and Email
O'Neill & Borges, LLC	Attn: Hermann Bauer, Esq., Ubaldo M. Fernández, Daniel J. Perez Refojos, & Carla García Benítez	American International Plaza	250 Munoz Rivera Ave., Suite 800	San Juan	PR	00918-1813		hermann.bauer@oneillborges.com; daniel.perez@oneillborges.com; ubaldo.fernandez@oneillborges.com; Carla.garcia@oneillborges.com; jspina@omm.com	Overnight Mail and Email
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US Trustee for the District of Puerto Rico	Attn: Monsita Lecaroz Arribas, Guy G. Gebhardt, & Maria D. Giannirakis	Edificio Ochoa	500 Tanca Street Suite 301	San Juan	PR	00901-1922		USTP.Region21@usdoj.gov	Overnight Mail and Email

**Exhibit C**

Exhibit C

Affected Claimants Notice Parties Service List  
Served as set forth below

MMLID	NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	POSTAL CODE	country	EMAIL	METHOD OF SERVICE
2142932	Department of the Treasury	Internal Revenue Service	City View Plaza II	48 Carr 165 Suite #2000	Guaynabo	PR	00968-8000			First Class Mail
2142932	Department of the Treasury	Ward W. Benson	U.S. Department of Justice	Post Office Box 227	Washington	DC	20044			First Class Mail
1489174	Department of Treasury - Internal Revenue Service	PO Box 7346			Philadelphia	PA	19101-7346		beatriz.alfaro@irs.gov	First Class Mail and Email
1489174	Department of Treasury - Internal Revenue Service	Ward W. Benson	U.S. Department of Justice	Post Office Box 227	Washington	DC	20044		beatriz.alfaro@irs.gov	First Class Mail and Email
1489174	Department of Treasury - Internal Revenue Service	1500 Pennsylvania Ave., N.W.			Washington	DC	20220		beatriz.alfaro@irs.gov	First Class Mail and Email
1489174	Department of Treasury - Internal Revenue Service	City View Plaza II, 48 Carr 165 Suite 2000			Guaynabo	PR	00969		beatriz.alfaro@irs.gov	First Class Mail and Email